

Finance

MISSION STATEMENT

The mission of the Department of Finance is to prudently manage financial operations, recommend and implement sound fiscal policies, safeguard public assets, and encourage a safe environment on public property.

BUDGET OVERVIEW

The total recommended FY07 Operating Budget for the Department of Finance is \$49,998,810, an increase of \$993,410 or 2.0 percent from the FY06 Approved Budget of \$49,005,400. Personnel Costs comprise 23.3 percent of the budget for 109 full-time positions and two part-time positions for 117.1 workyears. Operating Expenses account for the remaining 76.7 percent of the FY07 budget.

Not included in the above recommendation for the General Fund is a total of \$726,750 and 7.0 workyears that are charged to: Community Use of Public Facilities (\$3,900, 0.1 WY); Self Insurance Internal Service Fund (\$41,390, 0.4 WY); BIT 457 Deferred Comp. Plan (\$18,610, 0.1 WY); Human Resources, Employee Health Benefit Self Insurance Fund (\$115,150, 1.0 WY); Human Resources, Employee Retirement System (\$42,570, 0.4 WY); Human Resources, Retirement Savings Plan (\$19,810, 0.2 WY); Bethesda Parking District (\$67,410, 0.9 WY); Montgomery Hills Parking District (\$5,360, 0.1 WY); Silver Spring Parking District (\$40,040, 0.5 WY); Wheaton Parking District (\$12,720, 0.2 WY); Public Works and Transportation, Printing and Mail Internal Service Fund (\$4,350, 0.1 WY); Solid Waste Collection (\$30,250, 0.4 WY); Solid Waste Disposal (\$299,420, 2.3 WYs); and Vacuum Leaf Collection (\$25,770, 0.3 WY). The funding and workyears for these items are included in the receiving departments' budgets.

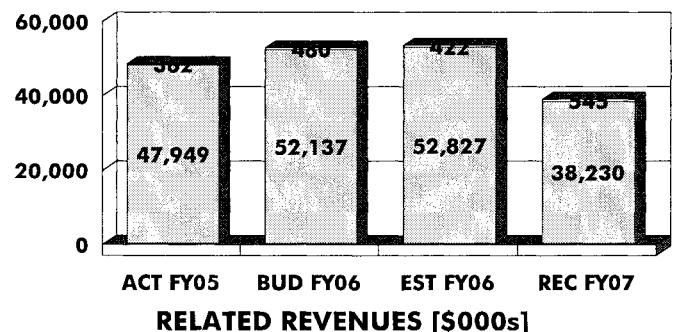
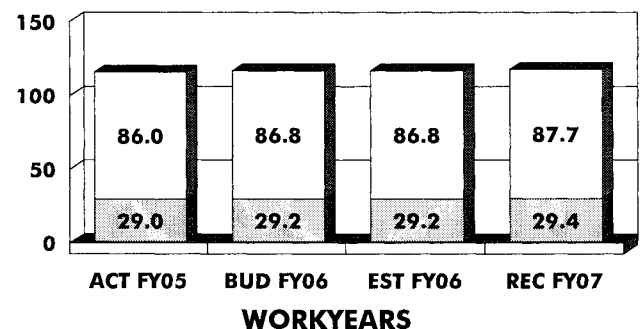
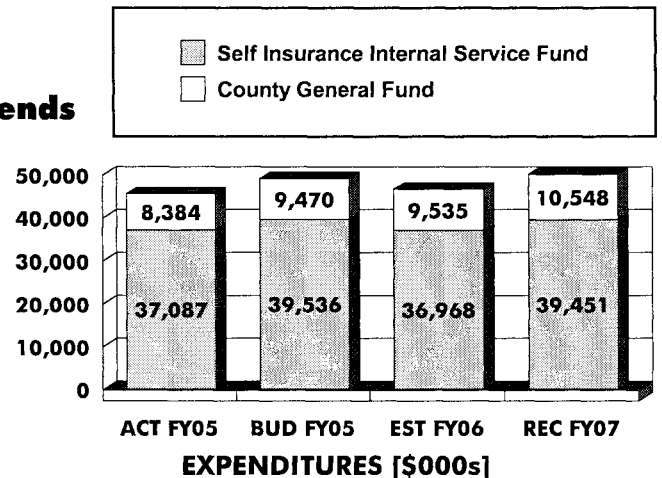
The Finance Operating Budget is composed of a General Fund component (the Director's Office and the Divisions of Treasury and Controller) and the Risk Management Division, which is funded by the Liability and Property Coverage Self-Insurance Fund. The total FY07 Operating Budget for the General Fund component is \$10,547,610, an increase of \$1,077,920 or a 11.4 percent from the FY06 approved budget of \$9,469,690. Personnel Costs comprise 81.3 percent of the General Fund budget for 97 full-time and 2 part-time positions for 87.7 workyears. Operating Expenses account for the remaining 18.7 percent of the budget.

The total FY07 Operating Budget for the Self-Insurance Fund component of Finance (Risk Management) is \$39,451,200, a decrease of \$84,510 or 0.2 percent from the FY06 approved budget of \$39,535,710. Personnel Costs comprise 7.8 percent of the Self-Insurance Fund budget for 12 full-time positions for 29.4 workyears. Operating Expenses account for the remaining 92.2 percent of the budget. Included in the total workyears are 17.0 workyears charged to the Self-Insurance Fund by the Office of the County Attorney and 0.4 workyear charged by the

Program Summary

| | Expenditures | WYs |
|----------------------------------------------|-------------------|--------------|
| Debt and Cash Management | 493,560 | 3.8 |
| Internal Audit | 830,520 | 4.6 |
| Information Technology | 1,715,740 | 6.5 |
| Accounts Payable | 477,420 | 6.7 |
| General Accounting | 1,837,630 | 18.1 |
| Payroll | 542,760 | 6.6 |
| Property Taxes | 973,020 | 13.3 |
| Transfer and Recordation Tax/Public Advocate | 1,189,520 | 13.6 |
| Treasury Operations | 245,800 | 4.0 |
| Insurance | 36,532,190 | 4.0 |
| Occupational Safety and Health | 599,340 | 5.0 |
| Legal Services | 1,865,710 | 17.0 |
| Operations and Administration | 2,695,600 | 13.9 |
| Totals | 49,998,810 | 117.1 |

Trends



General Fund component of Finance (Controller Division) for services provided in support of Risk Management.

HIGHLIGHTS

- ❖ **Implement Electronic Timesheet Reporting and Management Project- MTime to allow for the deployment of e-timesheets to all department personnel.**
- ❖ **Develop and implement the website for MTime and the County's future Timesheet Reporting and Management System.**
- ❖ **Add resources to continue the implementation of the Government Compliance Initiative.**
- ❖ **Productivity Enhancement- Risk Management**

-Continued the development of the Risk Management website, which provides information on reporting workers' compensation, automobile, and general liability claims.

-Implemented a web based reporting module allowing departments /agencies to report workers' compensation claims within 15 days of injury at work.

-Automated forms and registrations were placed on-line.

-Contract documents, and amendments were handled electronically through Zy-Image scanning technology.

- ❖ **Productivity Enhancement- Finance**

-Co-located Internal Audit, Risk Management Division, and the Board of Investment Trustees to the EOB 15th floor.

-Cross trained employees in the Divisions of the Controller and Treasury to make staff members proficient in job responsibilities required in other sections of the Division.

-Tranferred Finance and Board of Investment Trustees data to the County's enterprise server from an independent department server.

PROGRAM CONTACTS

Contact Nancy Moseley of the Department of Finance at 240.777.8886 or Alexandra Shabelski of the Office of Management and Budget at 240.777.2785 for more information regarding this department's operating budget.

PROGRAM DESCRIPTIONS

Debt and Cash Management

This program provides effective debt and cash management with the goal of maintaining the County's AAA General Obligation Bond debt rating, and the active investment of the

County's working capital to minimize risk while generating the maximum investment income. Program objectives include managing the timely and economic issuance of short- and long-term financial obligations; developing and maintaining strong rating agency and investor relations; preparing accurate and timely financing documents, including the County's Annual Information Statement; ensuring strict compliance with disclosure requirements; coordinating bond counsel review; providing high-quality consulting services for County agencies, managers, staff, elected officials, the press, and citizens on issues related to debt and cash management, and management of the County's relationship with the banking community.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|----------------|------------|
| FY06 Approved | 454,950 | 3.8 |
| FY07 CE Recommended | 493,560 | 3.8 |

Internal Audit

This program provides accurate, independent, and useful information through audit services to assist Executive Branch managers in the effective discharge of their responsibilities. Internal Audit is mandated by County Charter, Article 2, Executive Branch Section 218. The program provides identification of areas of risk in accountability systems; conducts fiscal, contract, performance, and information systems audits for financial compliance, economy, efficiency, and effectiveness; oversees investigative audits and audits required by law; provides advice to departments on internal control issues; and communicates the actions necessary for enhancing accountability.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|----------------|------------|
| FY06 Approved | 603,600 | 3.8 |
| FY07 CE Recommended | 830,520 | 4.6 |

Information Technology

This program provides overall direction for the development of automated systems and technology to support effective and efficient achievement of the Department's mission. Activities are proactively coordinated with the Department of Technology Services, other County departments, and department staff to ensure consistency of department systems with Countywide automation policies and standards. The program oversees development, selection, procurement, implementation, and maintenance of the Finance Department's automated systems and components. This program is also responsible for managing data integrity, security, and controls within the County's financial and procurement systems, including timely and comprehensive completion of financial systems upgrades, effective education of County financial systems users, timely response to customer questions, proactive trouble shooting and system maintenance, and the timely and accurate provision of internal financial reports.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|---------------------|------------|
| FY06 Approved | 1,529,730 | 6.6 |
| FY07 CE Recommended | 1,715,740 | 6.5 |

Accounts Payable

This program is responsible for timely and accurate payments to vendors for goods and services provided to the County; for complying with County policies and procedures; and carrying out State and Federal reporting requirements. Payments to vendors are initiated and approved by individual departments. The Accounts Payable program is responsible for review and final approval of payments of \$5,000 or more, as well as most refunds and other non-expenditure disbursements. Payments under \$5,000 are individually reviewed and approved by operating departments and potentially subject to post-payment audit by Accounts Payable. The Accounts Payable program is also responsible for administration of the County's Purchasing Card Program which incorporates both purchasing and travel related expenditures.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|---------------------|------------|
| FY06 Approved | 417,570 | 6.7 |
| FY07 CE Recommended | 477,420 | 6.7 |

General Accounting

This program is responsible for the analysis, interpretation, and presentation of the County's financial position and results of operations through timely, accurate, and professional financial reports. These reports provide public assurance as to the accountability and integrity of the use of County resources; adherence to budgetary policies established by management; and compliance with Federal, State, and County mandates. The program prepares the Comprehensive Annual Financial Report, Debt Service Booklet, Single Audit Report of Federal Grant Programs, and State Uniform Financial Report, as well as numerous other standardized and specialized reports. This program also provides high quality, timely service to County departments through technical assistance and through preparation, review, and approval of County financial transactions.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|---------------------|-------------|
| FY06 Approved | 1,697,180 | 17.9 |
| FY07 CE Recommended | 1,837,630 | 18.1 |

Payroll

This program is responsible for managing and maintaining the County's payroll system and functions as prescribed by Federal, State, and County laws, and local regulations. The program provides timely and accurate payroll disbursements to County employees, accounts for payroll deductions, issues W-2 statements to account for pre-tax and post-tax benefits, maintains official payroll and leave records, and responds to internal and external inquiries. The program proactively operates in conjunction with other County departments to

maintain the Human Resources Management System and to develop efficient and effective improvements to this system.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|---------------------|------------|
| FY06 Approved | 493,150 | 6.6 |
| FY07 CE Recommended | 542,760 | 6.6 |

Property Taxes

This program is responsible for collection of property taxes, which are the County's largest revenue source. The program provides accurate calculation and timely distribution of tax bills, accounting and distribution of tax collections to municipalities, and timely collection of delinquent accounts through the tax lien sale process. This program manages numerous tax credit, deferral, and assistance programs. The public tax information portion of the property tax program provides accurate and timely tax and account information to attorneys, title companies, and the public for preparation of property settlements and other uses.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|---------------------|-------------|
| FY06 Approved | 828,910 | 12.3 |
| FY07 CE Recommended | 973,020 | 13.3 |

Transfer and Recordation Tax/Public Advocate

The primary responsibility of this program is the timely and accurate processing and collection of the transfer and recordation taxes associated with Real Property transfers and Recordation of Instruments of Writing. The Public Advocate for Assessments and Taxation provides an independent review of State-determined property tax assessment valuations for fairness and accuracy.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|---------------------|-------------|
| FY06 Approved | 1,173,850 | 14.6 |
| FY07 CE Recommended | 1,189,520 | 13.6 |

Treasury Operations

This program is responsible for providing coordination and oversight of treasury operations, and customer services through the cashiering function. It is also responsible for accurate revenue and economic forecasting, and publishing reports on economic and revenue analyses on a monthly and quarterly basis for dissemination to the County Council and public. The program is also responsible for the accurate recordation and processing of all excise taxes. In addition, Treasury Operations administers the County's Working Families Income Supplement program.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|---------------------|------------|
| FY06 Approved | 260,220 | 4.0 |
| FY07 CE Recommended | 245,800 | 4.0 |

Insurance

County Code 20-37 established the Montgomery County Self-Insurance Program. The program provides comprehensive property and casualty insurance for the County and participating agencies. The program is funded through contributions from the agencies, which are based upon an annual actuarial analysis of outstanding and projected future claims filed against the participants. The program provides accurate and timely insurance and risk management advice to participating agencies and reduces County and participating agency exposure to risk by: comparing the cost of commercially-available coverage to evaluate the best method of funding exposure to loss; transferring contractual risk under indemnification/hold harmless agreements; avoiding risk; operating proactive safety programs; and purchasing commercial insurance policies.

contract administration. The program also provides effective management of the financial aspects of economic development initiatives; proactive development of intergovernmental policy alternatives and impacts; and high quality consulting services for County agencies, managers, staff, elected officials, the press, and citizens.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|------------------|-------------|
| FY06 Approved | 2,426,120 | 13.7 |
| FY07 CE Recommended | 2,695,600 | 13.9 |

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|-------------------|------------|
| FY06 Approved | 36,905,780 | 4.0 |
| FY07 CE Recommended | 36,532,190 | 4.0 |

Occupational Safety and Health

This program coordinates reporting to Federal and State regulatory agencies on health and safety issues. The State-required injury reports and the mandated safety training and record keeping are completed on schedule. The program responds promptly to inspections and queries from the Maryland Occupational Safety and Health Administration. Accident prevention programs are conducted, and training is provided continuously in loss prevention and loss control to promote a safe and healthy work environment for County employees.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|----------------|------------|
| FY06 Approved | 552,620 | 5.0 |
| FY07 CE Recommended | 599,340 | 5.0 |

Legal Services

This program funds activities of the Office of the County Attorney, which provides legal services including investigation, negotiation, and litigation on behalf of the County and agencies that participate in the Self-Insurance Program.

FY07 Recommended Changes

| | Expenditures | WYs |
|----------------------------|------------------|-------------|
| FY06 Approved | 1,661,720 | 17.0 |
| FY07 CE Recommended | 1,865,710 | 17.0 |

Operations and Administration

This program includes operational support for the department as well as the administrative portions of the Director's Office, the Division of the Controller, the Treasury Division, and the Division of Risk Management. The program provides support for efficient, effective, and timely accomplishment of the department's mission, including budget development and oversight, personnel administration, strategic planning, and

BUDGET SUMMARY

| | Actual FY05 | Budget FY06 | Estimated FY06 | Recommended FY07 | % Chg Bud/Rec |
|-------------------------------------------------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| COUNTY GENERAL FUND | | | | | |
| EXPENDITURES | | | | | |
| Salaries and Wages | 5,609,733 | 5,881,180 | 5,946,330 | 6,315,660 | 7.4% |
| Employee Benefits | 1,816,950 | 2,006,670 | 2,006,670 | 2,265,170 | 12.9% |
| County General Fund Personnel Costs | 7,426,683 | 7,887,850 | 7,953,000 | 8,580,830 | 8.8% |
| Operating Expenses | 957,320 | 1,581,840 | 1,581,840 | 1,966,780 | 24.3% |
| Capital Outlay | 0 | 0 | 0 | 0 | — |
| County General Fund Expenditures | 8,384,003 | 9,469,690 | 9,534,840 | 10,547,610 | 11.4% |
| PERSONNEL | | | | | |
| Full-Time | 95 | 96 | 96 | 97 | 1.0% |
| Part-Time | 2 | 2 | 2 | 2 | — |
| Workyears | 86.0 | 86.8 | 86.8 | 87.7 | 1.0% |
| REVENUES | | | | | |
| Miscellaneous | 3,753 | 0 | 0 | 0 | — |
| Development District Fees | 38,280 | 39,500 | 39,500 | 40,770 | 3.2% |
| Procurement Card Rebate | 10,224 | 12,290 | 14,540 | 16,720 | 36.0% |
| WSSC Reimb.: Benefit Charge on Tax Bill | 65,000 | 100,710 | 100,210 | 97,730 | -3.0% |
| Municipalities Reimb.: Property Tax Services | 49,078 | 50,500 | 50,500 | 50,580 | 0.2% |
| State Reimb.: Bay Restoration Fund | 0 | 45,000 | 0 | 105,000 | 133.3% |
| Dishonored Check Fee | 38,137 | 35,000 | 35,000 | 35,000 | — |
| Tax Certification Fee | 2,645 | 6,000 | 4,600 | 6,000 | — |
| Tax Sale Fee | 44,095 | 37,500 | 31,250 | 31,250 | -16.7% |
| Child Support Payment Fees | 18,651 | 18,000 | 18,700 | 18,700 | 3.9% |
| Conduit Bond Fees | 92,351 | 135,260 | 127,260 | 142,820 | 5.6% |
| County General Fund Revenues | 362,214 | 479,760 | 421,560 | 544,570 | 13.5% |
| SELF INSURANCE INTERNAL SERVICE FUND | | | | | |
| EXPENDITURES | | | | | |
| Salaries and Wages | 2,103,674 | 2,130,770 | 2,143,750 | 2,347,580 | 10.2% |
| Employee Benefits | 610,715 | 660,780 | 647,800 | 731,990 | 10.8% |
| Self Insurance Internal Service Fund Personnel Costs | 2,714,389 | 2,791,550 | 2,791,550 | 3,079,570 | 10.3% |
| Operating Expenses | 34,372,908 | 36,744,160 | 34,176,170 | 36,371,630 | -1.0% |
| Capital Outlay | 0 | 0 | 0 | 0 | — |
| Self Insurance Internal Service Fund Expenditures | 37,087,297 | 39,535,710 | 36,967,720 | 39,451,200 | -0.2% |
| PERSONNEL | | | | | |
| Full-Time | 11 | 12 | 12 | 12 | — |
| Part-Time | 0 | 0 | 0 | 0 | — |
| Workyears | 29.0 | 29.2 | 29.2 | 29.4 | 0.7% |
| REVENUES | | | | | |
| Montgomery County (Special, Entpr. & Int. Serv.) | 5,084,100 | 6,339,820 | 6,339,820 | 4,111,690 | -35.1% |
| Montgomery County General Fund NDA | 12,070,536 | 13,254,760 | 13,254,760 | 8,938,480 | -32.6% |
| Fire and Rescue Services | 9,146,180 | 10,229,840 | 10,229,840 | 7,437,520 | -27.3% |
| Board of Education | 13,589,130 | 13,783,860 | 13,783,860 | 8,415,330 | -38.9% |
| Montgomery College | 400,430 | 468,110 | 468,110 | 354,380 | -24.3% |
| M-NCPPC | 880,870 | 881,340 | 881,340 | 872,280 | -1.0% |
| Housing Opportunities Commission | 757,180 | 771,480 | 771,480 | 558,910 | -27.6% |
| Revenue Authority | 225,700 | 185,940 | 185,940 | 112,660 | -39.4% |
| City of Gaithersburg | 263,920 | 263,920 | 263,920 | 158,590 | -39.9% |
| City of Rockville | 1,183,090 | 1,391,270 | 1,391,270 | 990,940 | -28.8% |
| Takoma Park | 356,610 | 428,960 | 428,960 | 258,160 | -39.8% |
| Housing Authority-City of Rockville | 30,750 | 30,750 | 30,750 | 27,340 | -11.1% |
| Other Municipal Income | 41,750 | 56,640 | 56,640 | 44,190 | -22.0% |
| Other - Recovered Losses | 1,860,206 | 650,000 | 950,000 | 750,000 | 15.4% |
| Investment Income - Pooled and Non-Pooled | 2,036,826 | 3,400,000 | 3,790,000 | 5,200,000 | 52.9% |
| Bethesda Urban Partnership | 21,840 | 0 | 0 | 0 | — |
| Self Insurance Internal Service Fund Revenues | 47,949,118 | 52,136,690 | 52,826,690 | 38,230,470 | -26.7% |
| DEPARTMENT TOTALS | | | | | |
| Total Expenditures | 45,471,300 | 49,005,400 | 46,502,560 | 49,998,810 | 2.0% |
| Total Full-Time Positions | 106 | 108 | 108 | 109 | 0.9% |
| Total Part-Time Positions | 2 | 2 | 2 | 2 | — |

| | Actual FY05 | Budget FY06 | Estimated FY06 | Recommended FY07 | % Chg Bud/Rec |
|------------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| Total Workyears | 115.0 | 116.0 | 116.0 | 117.1 | 0.9% |
| Total Revenues | 48,311,332 | 52,616,450 | 53,248,250 | 38,775,040 | -26.3% |

FY07 RECOMMENDED CHANGES

| | Expenditures | WYs |
|-------------------------------------------------------------------------------------------------------------------------|-------------------|-------------|
| COUNTY GENERAL FUND | | |
| FY06 ORIGINAL APPROPRIATION | 9,469,690 | 86.8 |
| <u>Changes (with service impacts)</u> | | |
| Add: Government Compliance Initiative | 177,940 | 0.8 |
| <u>Other Adjustments (with no service impacts)</u> | | |
| Increase Cost: FY07 Compensation | 328,070 | 0.0 |
| Increase Cost: Annualization of Electronic Timesheet Reporting Project: Montgomery County Time [Information Technology] | 133,340 | 0.0 |
| Increase Cost: Group Insurance Adjustment | 113,640 | 0.0 |
| Increase Cost: Credit Card Assessment [Operations and Administration] | 100,000 | 0.0 |
| Increase Cost: Retirement Adjustment | 63,270 | 0.0 |
| Increase Cost: Annualization of FY06 Personnel Costs | 45,800 | 0.0 |
| Increase Cost: Personnel Costs | 41,670 | 0.0 |
| Increase Cost: Central Duplicating and Postage [Operations and Administration] | 20,100 | 0.0 |
| Increase Cost: Annualization of Lapse Positions [General Accounting] | 17,340 | 0.2 |
| Increase Cost: Property Tax Reminder Notices [Operations and Administration] | 16,000 | 0.0 |
| Increase Cost: Misc. Operating Expenses | 11,210 | 0.0 |
| Increase Cost: Chargebacks for Parking Lot Districts and Solid Waste Services [Operations and Administration] | 10,280 | 0.0 |
| Increase Cost: IT Maintenance [Information Technology] | 6,560 | 0.0 |
| Increase Cost: Internal Audit (CPI) Contract Increase [Internal Audit] | 3,850 | 0.0 |
| Increase Cost: Records Management [Operations and Administration] | 2,110 | 0.0 |
| Increase Cost: Copier Contracts [Operations and Administration] | 1,460 | 0.0 |
| Decrease Cost: Workforce Adjustment [Information Technology] | 0 | -0.1 |
| Decrease Cost: Elimination of One-Time Items Approved in FY06 | -14,720 | 0.0 |
| FY07 RECOMMENDED: | 10,547,610 | 87.7 |
| SELF INSURANCE INTERNAL SERVICE FUND | | |
| FY06 ORIGINAL APPROPRIATION | 39,535,710 | 29.2 |
| <u>Other Adjustments (with no service impacts)</u> | | |
| Increase Cost: IBNR [Insurance] | 758,000 | 0.0 |
| Increase Cost: Annualization of FY06 Personnel Costs | 159,970 | 0.0 |
| Increase Cost: Commercial Property Insurance Policy [Insurance] | 50,000 | 0.0 |
| Increase Cost: FY07 Compensation | 46,100 | 0.0 |
| Increase Cost: Retirement Charges To Adjustment [Legal Services] | 29,580 | 0.0 |
| Increase Cost: Group Insurance Charges To Adjustment [Legal Services] | 27,880 | 0.0 |
| Increase Cost: Annualization of FY06 Operating Expenses | 23,930 | 0.0 |
| Increase Cost: Annualization of FY06 Lapsed Positions [Operations and Administration] | 19,340 | 0.2 |
| Increase Cost: Actuary Contract [Insurance] | 15,000 | 0.0 |
| Increase Cost: Group Insurance Adjustment | 10,430 | 0.0 |
| Increase Cost: Retirement Adjustment | 8,070 | 0.0 |
| Increase Cost: Motor Pool Rate Adjustment [Occupational Safety and Health] | 2,250 | 0.0 |
| Increase Cost: Records Management [Operations and Administration] | 260 | 0.0 |
| Decrease Cost: Motor Pool [Occupational Safety and Health] | -220 | 0.0 |
| Decrease Cost: Elimination of One-Time Items Approved in FY06 | -4,500 | 0.0 |
| Decrease Cost: County Attorney Chargebacks [Legal Services] | -13,350 | 0.0 |
| Decrease Cost: Biennial claims audit [Insurance] | -40,000 | 0.0 |
| Decrease Cost: Contract for claims administration [Insurance] | -193,250 | 0.0 |
| Decrease Cost: Claims Payments [Insurance] | -984,000 | 0.0 |
| FY07 RECOMMENDED: | 39,451,200 | 29.4 |

FUTURE FISCAL IMPACTS

| Title | CE REC. | | | (\$000's) | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | FY07 | FY08 | FY09 | FY10 | FY11 | FY12 |
| This table is intended to present significant future fiscal impacts of the department's programs. | | | | | | |
| COUNTY GENERAL FUND | | | | | | |
| Expenditures | | | | | | |
| FY07 Recommended | 10,548 | 10,548 | 10,548 | 10,548 | 10,548 | 10,548 |
| No inflation or compensation change is included in outyear projections. | | | | | | |
| Annualization of Positions Recommended in FY07 | 0 | 21 | 21 | 21 | 21 | 21 |
| New positions in the FY07 budget are generally assumed to be filled at least two months after the fiscal year begins. Therefore, the above amounts reflect annualization of these positions in the outyears. | | | | | | |
| Elimination of One-Time Items Recommended in FY07 | 0 | -100 | -100 | -100 | -100 | -100 |
| Items recommended for one-time funding in FY07, including credit card assessment, will be eliminated from the base in the outyears. | | | | | | |
| Labor Contracts | 0 | 108 | 108 | 108 | 108 | 108 |
| These figures represent the annualization of FY07 increments, general wage adjustments, and associated benefits. | | | | | | |
| Internal Audit Contract Increase | 0 | 4 | 4 | 4 | 4 | 4 |
| Represents annual Consumer Price Index contract increase. | | | | | | |
| Labor Contracts - Charges from County Attorney | 0 | 13 | 13 | 13 | 13 | 13 |
| These figures represent the annualization of FY07, including increments, general wage adjustments, and associated benefits. | | | | | | |
| Subtotal Expenditures | 10,548 | 10,593 | 10,593 | 10,593 | 10,593 | 10,593 |
| SELF INSURANCE INTERNAL SERVICE FUND | | | | | | |
| Expenditures | | | | | | |
| FY07 Recommended | 39,451 | 39,451 | 39,451 | 39,451 | 39,451 | 39,451 |
| No inflation or compensation change is included in outyear projections. | | | | | | |
| Labor Contracts | 0 | 15 | 15 | 15 | 15 | 15 |
| These figures represent the annualization of FY07 increments, general wage adjustments, and associated benefits. | | | | | | |
| Labor Contracts - Charges from CAT | 0 | 51 | 51 | 51 | 51 | 51 |
| These figures represent the annualization of FY07 increments, general wage adjustments, and associated benefits. | | | | | | |
| Subtotal Expenditures | 39,451 | 39,517 | 39,517 | 39,517 | 39,517 | 39,517 |